



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF SHERWOOD WATER UTILITY

Principal Office: P.O. BOX 40  
SHERWOOD, WI 54169-0040

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF SHERWOOD WATER UTILITY**Utility Address:** P.O. BOX 40  
SHERWOOD, WI 54169-0040**When was utility organized?** 8/24/1974**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** ELLEN PROPSON**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 40  
SHERWOOD, WI 54913-0040**Telephone:** (920) 989 - 1589**Fax Number:** (920) 989 - 4084**E-mail Address:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** GARY HESS**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 40  
SHERWOOD, WI 54169-0040**Telephone:** (920) 989 - 1589**Fax Number:** (920) 989 - 4084**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** VICKIE WENDT**Title:****Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATESP.O. BOX 2459  
APPLETON, WI 54913-2459**Telephone:** (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SCHUMAKER, ROMENESKO & ASSOCIATES**Title:****Office Address:** SCHUMAKER, ROMENESKO & ASSOCIATES

P.O. BOX 2459

APPLETON, WI 54913-2459

**Telephone:** (920) 733 - 7385**Fax Number:** (920) 733 - 6022**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** 1997

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DAVID KANGAS**Title:** COMMISSION CHAIRMAN**Office Address:**

P.O. BOX 40

SHERWOOD, WI 54169-0040

**Telephone:** (920) 989 - 1589**Fax Number:** (920) 989 - 4084**E-mail Address:**

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**Name:** ELLEN PROPSON**Title:** SECRETARY**Office Address:**

P.O. BOX 40

SHERWOOD, WI 54169-0040

**Telephone:** (920) 989 - 1589**Fax Number:** (920) 989 - 4084**E-mail Address:**

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**Name of utility commission/committee:** UTILITY COMMISSION

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**Names of members of utility commission/committee:**

BOB BENZ

MIKE COOK

TIM KOFFARNUS

DAVID MILLER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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## IDENTIFICATION AND OWNERSHIP

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	175,484	163,327	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	74,536	60,465	2
Depreciation Expense (403)	38,492	34,638	3
Amortization Expense (404)	10,116	10,116	4
Taxes (408)	45,531	41,980	5
<b>Total Operating Expenses</b>	<b>168,675</b>	<b>147,199</b>	
<b>Net Operating Income</b>	<b>6,809</b>	<b>16,128</b>	
Income from Utility Plant Leased to Others (412-413)	0		6
<b>Utility Operating Income</b>	<b>6,809</b>	<b>16,128</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	6,873	194	9
Miscellaneous Nonoperating Income (421)	0		10
<b>Total Other Income</b>	<b>6,873</b>	<b>194</b>	
<b>Total Income</b>	<b>13,682</b>	<b>16,322</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>13,682</b>	<b>16,322</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	30,434	19,800	13
Amortization of Debt Discount and Expense (428)	4,176	3,397	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>34,610</b>	<b>23,197</b>	
<b>Net Income</b>	<b>(20,928)</b>	<b>(6,875)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(88,846)	(81,971)	19
Balance Transferred from Income (433)	(20,928)	(6,875)	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(109,774)</b>	<b>(88,846)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on temporary cash investments	189	4
Interest on investment in municipality (advance to TIF)	6,684	5
<b>Total (Acct. 419):</b>	6,873	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	175,484	0	0	0	<b>175,484</b>	<b>1</b>
Less: interdepartmental sales	0		0		<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>175,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,484</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,573,157	2,315,810	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	350,763	310,990	<b>2</b>
<b>Net Utility Plant</b>	<b>2,222,394</b>	<b>2,004,820</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	181,869		<b>5</b>
Other Investments (124)	44,000	0	<b>6</b>
Special Funds (125)	150,259	70,032	<b>7</b>
<b>Total Other Property and Investments</b>	<b>376,128</b>	<b>70,032</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	9,250		<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0		<b>10</b>
Customer Accounts Receivable (142)	16,181	15,674	<b>11</b>
Other Accounts Receivable (143)	4,047	2,053	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	52,997	52,210	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0		<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>82,475</b>	<b>69,937</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	22,783	23,211	<b>18</b>
Extraordinary Property Losses (182)	30,343	40,459	<b>19</b>
Other Deferred Debits (183)	0		<b>20</b>
<b>Total Deferred Debits</b>	<b>53,126</b>	<b>63,670</b>	
<b>Total Assets and Other Debits</b>	<b>2,734,123</b>	<b>2,208,459</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	224,041	87,692	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(109,774)	(88,846)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>114,267</b>	<b>(1,154)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	315,000	335,000	<b>24</b>
Advances from Municipality (223)	186,628	166,161	<b>25</b>
Other long-Term Debt (224)	314,527		<b>26</b>
<b>Total Long-Term Debt</b>	<b>816,155</b>	<b>501,161</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	9,716	10,583	<b>28</b>
Payables to Municipality (233)	0	9,637	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	43,243	39,880	<b>31</b>
Interest Accrued (237)	12,199	8,850	<b>32</b>
Other Current and Accrued Liabilities (238)	1,646	1,303	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>66,804</b>	<b>70,253</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0		<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,736,897	1,638,199	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,734,123</b>	<b>2,208,459</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,573,157	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,573,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	350,763	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>350,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,222,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	310,990				<b>310,990</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	38,492				<b>38,492</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	756				<b>756</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	750				<b>750</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>39,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,998</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	225				<b>225</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>19</b>
<b>Balance End of Year</b>	<b>350,763</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,763</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.63%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
<b>Total Nonutility Property (121)</b>	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	1
Other					0	2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility		2
Sewer utility		3
Gas utility		4
Merchandise		5
Other materials & supplies		6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 BAN	936	428	2,812	1
Loss on Bond Refunding	2,224	428	13,710	2
Refunding Bonds - 1993 Series	1,016	428	6,261	3
<b>Total</b>			<b>22,783</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	87,692	1
<b>Changes during year (explain):</b>		
See footnote	136,349	2
<b>Balance end of year</b>	<b>224,041</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
REFUNDING BONDS, SERIES 1993	07/15/1993	07/15/2008	6.00%	315,000	1
<b>Total Bonds (Account 221):</b>				<b>315,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Net Cash Advance from nonregulated sewer utility	00/00/0000	00/00/0000	0.00%	186,628	1
<b>Total for Account 223</b>				<b>186,628</b>	
<b>Other Long-Term Debt (224)</b>					
REVENUE BOND ANTIICIPATION NOTES	04/01/1997	04/01/2000	5.00%	314,527	2
<b>Total for Account 224</b>				<b>314,527</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	39,880	1
<b>Accruals:</b>		
Charged water department expense	45,531	2
Charged electric department expense		3
Charged sewer department expense	337	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>45,868</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	39,880	6
Social Security taxes	2,396	7
PSC Remainder Assessment	229	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>42,505</b>	
<b>Balance end of year</b>	<b>43,243</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Refunding Bonds-1993	8,850	18,784	19,288	8,346	1
<b>Subtotal</b>	<b>8,850</b>	<b>18,784</b>	<b>19,288</b>	<b>8,346</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Revenue BAN's-1997		11,650	7,797	3,853	3
<b>Subtotal</b>	<b>0</b>	<b>11,650</b>	<b>7,797</b>	<b>3,853</b>	
<b>Notes Payable (231)</b>					
NONE				0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,850</b>	<b>30,434</b>	<b>27,085</b>	<b>12,199</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,638,199					<b>1,638,199</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	12,572					<b>12,572</b>	<b>2</b>
For Mains	73,324					<b>73,324</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	12,802					<b>12,802</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,736,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,736,897</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	670,937					<b>670,937</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
Advance to TIF District	181,869	1
<b>Total (Acct. 123):</b>	<b>181,869</b>	
<b>Other Investments (124):</b>		
Deferred Special Assessments - Cliffwood Estates	44,000	2
<b>Total (Acct. 124):</b>	<b>44,000</b>	
<b>Special Funds (125):</b>		
Special Redemption Fund	24,913	3
Debt Reserve	37,500	4
Unexpended Debt Proceeds	87,846	5
<b>Total (Acct. 125):</b>	<b>150,259</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	16,181	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>16,181</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
Vendor Overpayments	1,103	13
Engineering on subdivisions due from developers	2,853	14
Curb Stops	91	15
<b>Total (Acct. 143):</b>	<b>4,047</b>	
<b>Receivables from Municipality (145):</b>		
Delinquent user fees on tax roll	1,025	16
Accrued interest due from TIF (see 123)	2,228	17
Public fire protection due from Village	49,744	18
<b>Total (Acct. 145):</b>	<b>52,997</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
Well abandonment - charge to 404 as amortized	30,343	<b>20</b>
<b>Total (Acct. 182):</b>	<b>30,343</b>	
<b>Other Deferred Debits (183):</b>		
NONE		<b>21</b>
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		<b>22</b>
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		<b>23</b>
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,440,172	0	0	0	<b>2,440,172</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	330,876	0	0	0	<b>330,876</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,687,548	0	0	0	<b>1,687,548</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>421,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>421,748</b>	
Net Operating Income	6,809	0	0	0	<b>6,809</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.61%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	155,866	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(99,310)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>56,556</b>	
<b>Net Income</b>		
Net Income	(20,928)	5
<b>Percent Return on Proprietary Capital</b>	<b>-37.00%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

THE UTILITY CONTINUES TO EXPERIENCE GROWTH BY DEVELOPMENT OF NEW SUBDIVISIONS. SUBSTANTIALLY ALL COSTS ARE INCURRED BY OR ASSESSED TO DEVELOPERS.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

1997 REVENUE BOND ANTICIPATION NOTES FINANCED CONSTRUCTION OF A NEW WELL (#6), IMPROVEMENTS TO WELL #5 AND AN ASSESSABLE EXTENSION OF MAINS. THE VILLAGE'S TIF DISTRICT WILL REIMBURSE THE VILLAGE FOR ALL COSTS RELATING TO THE WELLS.

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**6. Formal proceedings with the Public Service Commission.**

THE VILLAGE HAS FILED A SHORT FORM REQUEST TO INCREASE RATES IN 1998.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Capital Paid in by Municipality (Acct. 200) (Page F-12)

Village TIF paid for new booster pump on Well #5 (\$20,191) and constructor of Well #6 (\$116,158).

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### Balance Sheet End-of-Year Account Balances (Page F-18)

(182) PSC AUTHORIZED SEPTEMBER 16, 1994.

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### Identification and Ownership (Page iv)

December 10, 1998

Mr. Gary Hess, Superintendent  
Village of Sherwood Water Utility  
Post Office Box 40  
Sherwood, WI 54169-0040

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-5420-JPL

Dear Mr. Hess:

Paragraph No. 1 of our letter dated October 17, 1996, with regard to analytical review of the 1995 annual report, authorized a revised composite depreciation rate of 1.94 percent, to be effective on January 1, 1997. The revised rate of 1.94 percent was not used during 1997, rather the old rate of 1.63 percent was used as reported on page F-7, line 22. Please note that the revised composite depreciation rate of 1.94 percent should be used beginning in 1998. If you have any questions, please contact me at (608) 266-1282.

Sincerely,

James P. Luckow  
Depreciation Specialist  
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\Sherwood.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	171,764	1
<b>Total Sales of Water</b>	<b>171,764</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	782	2
Other Water Revenues (474)	2,938	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,720</b>	
<b>Total Operating Revenues</b>	<b>175,484</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	48,225	5
General Operating Expenses (680-690)	26,311	6
<b>Total Operation and Maintenance Expenses</b>	<b>74,536</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	38,492	7
Amortization Expense (404)	10,116	8
Taxes (408)	45,531	9
<b>Total Other Operating Expenses</b>	<b>94,139</b>	
<b>Total Operating Expenses</b>	<b>168,675</b>	
<b>NET OPERATING INCOME</b>	<b>6,809</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	452	25,384	102,843	4
Commercial	34	4,047	13,395	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>486</b>	<b>29,431</b>	<b>116,238</b>	
Private Fire Protection Service (462)	3		1,080	7
Public Fire Protection Service (463)	1		51,739	8
Other Sales to Public Authorities (464)	4	1,039	2,707	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>494</b>	<b>30,470</b>	<b>171,764</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	51,613	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	126	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>51,739</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	782	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>782</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	978	7
<b>Other (specify):</b>		
Miscellaneous	1,960	8
<b>Total Other Water Revenues (474)</b>	<b>2,938</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	19,055	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,855	3
Chemicals (630)	5,240	4
Supplies and Expenses (640)	2,442	5
Repairs of Water Plant (650)	10,883	6
Transportation Expenses (660)	1,750	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>48,225</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,048	8
Office Supplies and Expenses (681)	1,540	9
Outside Services Employed (682)	8,275	10
Insurance Expense (684)	2,990	11
Employees Pensions and Benefits (686)	3,458	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>26,311</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>74,536</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		43,243	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		337	2
<b>Net property tax equivalent</b>		<b>42,906</b>	
Social Security		2,396	3
PSC Remainder Assessment		229	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>45,531</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.205834				3
County tax rate	mills		5.152353				4
Local tax rate	mills		6.269876				5
School tax rate	mills		12.780277				6
Voc. school tax rate	mills		1.736757				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>26.145097</b>				10
Less: state credit	mills		1.636871				11
<b>Net tax rate</b>	mills		<b>24.508226</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.269876</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.517034</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>20.786910</b>				17
<b>Total Tax Rate</b>	mills		<b>26.145097</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.795060</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.508226</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.485500</b>				21
Utility Plant, Jan. 1	\$	<b>2,315,810</b>	2,315,810				22
Materials & Supplies	\$	<b>0</b>					23
<b>Subtotal</b>	\$	<b>2,315,810</b>	<b>2,315,810</b>				24
Less: Plant Outside Limits	\$	<b>40,000</b>	40,000				25
<b>Taxable Assets</b>	\$	<b>2,275,810</b>	<b>2,275,810</b>				26
Assessment Ratio	dec.		0.975150				27
<b>Assessed Value</b>	\$	<b>2,219,256</b>	<b>2,219,256</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.485500</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,243</b>	<b>43,243</b>				30
Tax Equivalent per 1994 PSC Report	\$	41,394					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,243</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,340		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	8,541	5,684	6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	79,948	37,701	8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	59,018		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>179,847</b>	<b>43,385</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	345,226	68,611	13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	42,707		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	93,480	30,037	17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	46,054		20
<b>Total Pumping Plant</b>	<b>527,467</b>	<b>98,648</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	8,480		23
<b>Total Water Treatment Plant</b>	<b>8,480</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,340	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			14,225	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			117,649	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			59,018	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>223,232</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			413,837	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,707	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			123,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,054	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>626,115</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,480	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>8,480</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	86,468	18,504	<b>26</b>
Transmission and Distribution Mains (343)	1,147,305	73,326	<b>27</b>
Fire Mains (344)			<b>28</b>
Services (345)	176,410	12,573	<b>29</b>
Meters (346)	35,530	4,775	<b>30</b>
Hydrants (348)	140,529	12,803	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,586,242</b>	<b>121,981</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			<b>33</b>
Structures and Improvements (371)			<b>34</b>
Office Furniture and Equipment (372)	764		<b>35</b>
Computer Equipment (372.1)	500		<b>36</b>
Transportation Equipment (373)			<b>37</b>
Other General Equipment (379)	3,887	2,181	<b>38</b>
Other Tangible Property (390)			<b>39</b>
<b>Total General Plant</b>	<b>5,151</b>	<b>2,181</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,307,187</b>	<b>266,195</b>	
Common Utility Plant Allocated to Water Department			<b>40</b>
<b>Total utility plant in service</b>	<b>2,307,187</b>	<b>266,195</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			104,972	26
Transmission and Distribution Mains (343)			1,220,631	27
Fire Mains (344)			0	28
Services (345)			188,983	29
Meters (346)	225		40,080	30
Hydrants (348)			153,332	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>225</b>	<b>0</b>	<b>1,707,998</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			764	35
Computer Equipment (372.1)			500	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			6,068	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>7,332</b>	
<b>Total utility plant in service directly assignable</b>	<b>225</b>	<b>0</b>	<b>2,573,157</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>225</b>	<b>0</b>	<b>2,573,157</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,450	2,450	1
February			2,270	2,270	2
March			2,441	2,441	3
April			2,410	2,410	4
May			2,543	2,543	5
June			3,055	3,055	6
July			3,324	3,324	7
August			3,573	3,573	8
September			3,410	3,410	9
October			2,897	2,897	10
November			2,604	2,604	11
December			2,685	2,685	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>33,662</b>	<b>33,662</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,011	14
Other utility use explanation:					15
Flushed well #5 after well #6 contamination.					
Water pumped into distribution system				32,651	16
Less: Water sold				30,470	17
Losses and unaccounted for				2,181	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				250	21
Date of maximum: 9/22/1997					22
Cause of maximum:					23
Check valve installed					
Minimum gallons pumped by all methods in any one day during reporting year				45	24
Date of minimum: 5/7/1997					25
Total KWH used for pumping for the year				110,038	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HWY 114 & 55 INTERSECTION	WELL #1	86	10	172,800	No	<b>1</b>
STOMMEL ROAD	WELL #5	208	10	648,000	Yes	<b>2</b>
STOMMEL ROAD	WELL #6	180	8	439,200	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL # 5	WELL #1	WELL #5	<b>1</b>
Location	STOMMEL	HWY 114 & 55	STOMMEL RD.	<b>2</b>
Purpose	S	P	P	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	ITT A-C PUMP	LAYNE	SIMMONS	<b>5</b>
Year Installed	1997	1974	1992	<b>6</b>
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	150	400	500	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	U.S. MOTORS	U.S. MOTORS	<b>9</b>
Year Installed	1997	1974	1992	<b>10</b>
Type	OTHER	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	25	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #5B	WELL #6		<b>14</b>
Location	STOMMEL RD.	STOMMEL RD		<b>15</b>
Purpose	B	P		<b>16</b>
Destination	R	R		<b>17</b>
Pump Manufacturer	SIMMONS	GRUNDFOS		<b>18</b>
Year Installed	1992	1997		<b>19</b>
Type	VERTICAL TURBINE	SUBMERSIBLE		<b>20</b>
Actual Capacity (gpm)	450	305		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GRUNDFOS		<b>22</b>
Year Installed	1992	1997		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	75	25		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	HWY 114 & 55	STOMMEL RD. #5 & 6		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R		<b>4</b>
				<b>5</b>
Year constructed	1975	1992		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	70	0		<b>10</b>
Total capacity in gallons	100,000	20,500		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500	0.0000		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N	N		<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	90				90
M	D	6.000	19,215				19,215
P	D	6.000	5,758	65			5,823
M	D	8.000	1,758				1,758
M	S	8.000	36				36
P	D	8.000	26,335	4,139			30,474
P	T	8.000	4,887				4,887
A	D	10.000	1,138				1,138
M	D	10.000	4,821				4,821
M	S	10.000	100				100
M	T	10.000	780				780
P	D	10.000	1,914				1,914
<b>Total Within Municipality</b>			<b>66,832</b>	<b>4,204</b>	<b>0</b>	<b>0</b>	<b>71,036</b>
M	D	6.000	4,000				4,000
<b>Total Outside of Municipality</b>			<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
<b>Total Utility</b>			<b>70,832</b>	<b>4,204</b>	<b>0</b>	<b>0</b>	<b>75,036</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	147				147		1
M	0.750	189				189		2
M	1.000	249	30			279	117	3
M	1.500	3				3		4
M	2.000	2				2		5
<b>Total Utility</b>		<b>590</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>620</b>	<b>117</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	202	72		8	282		1
0.750	257		5		252		2
1.000	7				7		3
1.500	6			(2)	4		4
2.000	1				1		5
<b>Total:</b>	<b>473</b>	<b>72</b>	<b>5</b>	<b>6</b>	<b>546</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	250	3				29	282	1
0.750	228	21		3			252	2
1.000		5				2	7	3
1.500		3		1			4	4
2.000		1					1	5
<b>Total:</b>	<b>478</b>	<b>33</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>31</b>	<b>546</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	127	8			135	2
<b>Total Fire Hydrants</b>	<b>132</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>140</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	135
Number of distribution system valves end of year:	219
Number of distribution valves operated during year:	45

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

(650) Spent \$6,000 in 1997 to repair concrete at the base of the water tower

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### Water Utility Plant in Service (Page W-08)

(312) Baffles on Well #5 reservoir

(314) Well #6

(321) Well #6 pumphouse

(325) Booster pump at Well #5 (\$20,191) & pump for Well #6 (\$9,846)

(342) Check valve (\$9,915) & cathodic protection (\$8,589)

(379) Locator

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### Water Mains (Page W-15)

All footage was installed and contributed by developers except for 1599 feet assessed to the property owner at cost. Assessments are deferred until lots are sold.

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### Water Services (Page W-16)

15 additions were constructed and contributed by developers & 15 constructed by village & assessed to developers at cost. For services contributed by developers, cost information was obtained from the developers and used to record the services on the utility's books (\$6,557).

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### Meters (Page W-17)

THE VILLAGE JUNKS OLD METERS AND METERS WITH SUSPECTED PROBLEMS WITHOUT TESTING THEM.

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### Hydrants and Distribution System Valves (Page W-18)

The district operated 45 of its 219 valves 1997. The remaining valves will be operated in 1998 to meet the requirements that each valve be operated at least once each two years.

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